

Internal Revenue Service, Treasury

§ 48.4064-1

identity of the purchaser, a signed statement of the exempt purpose for purchasing the light-duty truck parts or accessories, and the quantity of light-duty truck parts or accessories sold tax free to each purchaser.

(3) *Records of vendee.* A person purchasing light-duty truck parts or accessories tax free under section 4063(e) must maintain sufficient records to establish that the parts or accessories purchased tax free have actually been resold (or used) on or in connection with the first retail sale of a light-duty truck or have been resold to a second purchaser for such a resale by the second purchaser.

(d) *Duty of selling manufacturer to ascertain validity of tax-free sale.* The selling manufacturer of light-duty truck parts is not relieved of liability under the provisions of section 4063(e) by reason of section 4221(c) for the tax imposed by section 4061(b) if at the time of sale the selling manufacturer has knowledge or reason to believe that the light-duty truck parts or accessories sold by it to the purchaser are not intended for resale (or use) on or in connection with the first retail sale of a light-duty truck. The selling manufacturer is also not relieved of liability if it has knowledge or reason to believe that the purchaser has failed to register, refused to execute an exemption certificate, or that its registration or its right to purchase tax free through the use of an exemption certificate has been revoked or suspended.

(e) *Cross reference.* For credit or refund, see section 6416(b)(2).

(f) *Effective date.* Section 4063(e) (relating to light-duty truck parts and accessories) applies to sales on or after December 1, 1978. Light-duty truck parts or accessories sold prior to that date are not exempt from tax under section 4061(b) by reason of section 4063(e).

[T.D. 7834, 47 FR 42344, Sept. 27, 1982]

§ 48.4063-3 Other tax-free sales.

For provisions relating to tax-free sales of articles referred to in section 4061, see:

(a) Section 4221, relating to certain tax-free sales;

(b) Section 4222, relating to registration; and

(c) Section 4223, relating to special rules pertaining to further manufacture;

and the regulations thereunder contained in Subpart N of this part.

[T.D. 7727, 28 FR 3633, Apr. 13, 1963. Redesignated by T.D. 7834, 47 FR 42344, Sept. 27, 1982]

§ 48.4064-1 Gas guzzler tax.

(a) *General rule*—(1) *In general.* Section 4064 imposes on the sale by the manufacturer of an automobile a tax determined in accordance with the tables in section 4064(a) (1) through (7), and in paragraph (a)(2) of this section. The tax is applicable to model types of 1980 and later model year automobiles that have a fuel economy level below the applicable tax-free fuel economy level. Paragraph (b) of this section defines the following terms: sale, manufacturer, automobile, model year, model type, fuel economy, and fuel. Paragraph (c) of this section contains rules relating to the determination of fuel economy. Paragraph (d) of this section contains a special rule for certain small manufacturers. Paragraph (e) of this section contains rules relating to the tax-free sales of emergency vehicles.

(2) *Tables.* (i) In the case of a 1980 model year automobile:

If the fuel economy of the model type in which the automobile falls is:

	<i>The tax is—</i>
Miles per gallon:	
At least 15	0
At least 14 but less than 15	\$200
At least 13 but less than 14	300
Less than 13	550

(ii) In the case of a 1981 model year automobile:

If the fuel economy of the model type in which the automobile falls is:

	<i>The tax is—</i>
Miles per gallon:	
At least 17	0
At least 16 but less than 17	\$200
At least 15 but less than 16	350
At least 14 but less than 15	450
At least 13 but less than 14	550
Less than 13	650

(iii) In the case of a 1982 model year automobile: